



GLOBAL Management / Accounting  
Research Symposium

**Incorporating an “Emerging Scholars Forum”  
June 21, 2017**

**A research symposium that rotates annually around the world**

- Copenhagen Business School
- Michigan State University
- UNSW Sydney

**This year hosted by**

**UNSW Sydney**

**June 22-23, 2017**

**at the**

**Crowne Plaza Hotel  
Arden Street  
Coogee NSW**

**Sponsored by:**



*We gratefully acknowledge the support of CIMA's General Charitable Trust*



<b>Wednesday June 21</b>					
8:45am-9:15am	<b>GMARS Emerging Scholars Forum</b> <b>Registration and Arrival Coffee</b> (Clovelly and Coogee rooms, Lower Ground Floor)				
9:15am-9:30am	<b>Welcome and Acknowledgement of Country</b> (Clovelly Room)				
9:30am-10:10am	<b>Parallel Session 1</b>				
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<b>Lunch</b> (Bluesalt Restaurant)					
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<b>Afternoon tea break</b> (Pre-function foyer, Lower Ground Floor)					
3:00pm-4:00pm	<b>Panel Discussion and Concluding Remarks</b> (Clovelly Room) Moderator: Associate Professor Kerry Humphreys <b>Professor Eddy Cardinaels</b> <b>Professor Anne Lillis</b> <b>Professor Marc Wouters</b>				
05:30pm – 08:00pm	<b>JMAR Reception</b> Open to all Emerging Scholars and Conference Participants (Oceans Lounge)				

<b>Thursday June 22</b>	
<b>Global Management Accounting Research Symposium</b>	
08.00 am – 08.45 am	<b>Registration (Oceanic Foyer)</b>
08.45 am – 09.00 am	<b>Welcome, incorporating Welcome to Country</b> Jane Baxter (UNSW Sydney)
09.00 am – 10.00 am	<b>Plenary Session</b> <b>Moderator: Mandy Cheng (UNSW Sydney)</b> <b>“Behavioral Management Accounting Research: Time For Some Paradigm Shifts?”</b> <b>Professor Eddy Cardinaels, KU Leuven and Tilburg University</b>
10.00 am – 10.30 am	<b>Coffee Break (Oceanic Foyer)</b>
<b>Parallel Sessions</b>	
10.30 am – 12.00 pm	<b>Oceanic West Moderator: Christina Boedker (UNSW Sydney)</b>
	<ul style="list-style-type: none"> <li>• “Management Control Systems, Heterarchy and Innovation: A Case Study of a Start-Up Company” by David Taylor, University of Queensland, Robyn King, University of Queensland, David Smith, University of Queensland <b>[Discussant: Norio Sawabe, Kyoto University]</b></li> <li>• “Management Control Rhythms in a Product Innovation Setting: Enabling Adaptive Practices in Highly Competitive and Uncertain Environments” by Chris Akroyd, Oregon State University, Satoshi Horii, Ritsumeikan University, Norio Sawabe, Kyoto University <b>[Discussant: David Brown, UTS]</b></li> </ul>
	<b>Oceanic East Moderator: Yee Shih Phua (UNSW Sydney)</b>
	<ul style="list-style-type: none"> <li>• “The Relation Between Strategy, CEO Selection, and Firm Performance” by Flora Kuang, The University of Melbourne, Bo Qin, The University of Melbourne, Margaret A. Abernethy, The University of Melbourne <b>[Discussant: Christo Karuna, Monash University]</b></li> <li>• “Finding Partners in Crime? How Internal Transparency Affects Employee Collusion” by Victor S. Maas, University of Amsterdam, Huaxiang Yin, Nanyang Technological University <b>[Discussant: Flora Zhou, Georgia State University]</b></li> </ul>
12:00 pm – 01:15 pm	<b>Lunch (Bluesalt Restaurant)</b>
<b>Parallel Sessions</b>	
01:15 pm – 02:45 pm	<b>Oceanic West Moderator: Jane Baxter (UNSW Sydney)</b>
	<ul style="list-style-type: none"> <li>• “Great Effort, Some Concern. How Making Effort to Acquire Information Influences Managerial Reporting” by Katlijn Haesebrouck, Maastricht University <b>[Discussant: Nicole Ang, UNSW Sydney]</b></li> <li>• “The Effect of Allocating Decision Rights on the Generation, Application, and Sharing of Soft Information” by Jan Bouwens, University of Amsterdam, Ties de Kok, Tilburg University <b>[Discussant: Anne Lillis, University of Melbourne]</b></li> </ul>
	<b>Oceanic East Moderator: Mandy Cheng (UNSW Sydney)</b>
	<ul style="list-style-type: none"> <li>• “Deception in Management Accounting Experimental Research: “A Tricky Issue” Revisited” by Theresa Libby, University of Waterloo, Steven E. Salterio, Queen’s University <b>[Discussant: Ken Trotman, UNSW Sydney]</b></li> <li>• “Improving Performance Measurement Systems Through Managerial Rotation” by Victor Van Pelt, Tilburg University, Eddy Cardinaels, KU Leuven and Tilburg University, Bart Dierynck, Tilburg University <b>[Discussant: Jeremiah Bentley, University of Massachusetts Amherst]</b></li> </ul>
02:45 pm – 03:15 pm	<b>Coffee Break (Oceanic Foyer)</b>
<b>Parallel Sessions</b>	
03.15 pm – 04:45 pm	<b>Oceanic West Moderator: Valabh Sambamurthy (MSU)</b>
	<ul style="list-style-type: none"> <li>• “Enabling Formalisation, Eco-control Use and Environmental Performance” by Campbell Heggen, Deakin University, VG Sridharan, University of Adelaide <b>[Discussant: Maria Dyball, The University of Sydney]</b></li> <li>• “Repeated Interactions in Transfer Pricing Negotiations” by Stijn Masschelein, Chanel Loy, Vincent Chong, David Woodliff, University of Western Australia <b>[Discussant: Steven E. Salterio, Queen’s University]</b></li> </ul>
	<b>Oceanic East Moderator: Linda Chang (UNSW Sydney)</b>
	<ul style="list-style-type: none"> <li>• “The Impacts of Bonus and Penalty on Creativity: Insights from an Eye-Tracking Study” Yasheng Chen, Xiamen University, Bingyi Huang, Xiamen University <b>[Discussant: Axel Schulz, La Trobe University]</b></li> <li>• “The Impact of Knowledge Transfer on Investments in Knowledge Creation in Firms” by Ivo Tafkov, Georgia State University, Kristy Towry, Emory University, Flora Zhou, Georgia State University <b>[Discussant: Eddy Cardinael, KU Leuven and Tilburg University]</b></li> </ul>
<b>Moderator: Jane Baxter (UNSW Sydney)</b>	
04.45 pm – 05:30 pm	<b>Editors Panel: Maggie Abernethy, Wai-Fong Chua, Steve Salterio and Naomi Soderstrom.</b>
06.30 pm – 09:30 pm	<b>Reception and Dinner (Oceanic East &amp; West)</b>

Friday June 23				
08.00 am - 09:00am	<b>Global Management Accounting Research Symposium</b> <b>Registration (Oceanic Foyer)</b>			
09.00 am - 10.00 am	<b>Plenary Session</b> <b>Moderator:</b> Martin Holz hacker (Michigan State University)  <b>“Contextualising Performance Measurement: Insights From The Field”</b> <b>Professor Anne Lillis, University of Melbourne</b>			
10.00 am - 10.30 am	<b>Coffee Break (Oceanic Foyer)</b>			
10.30 am - 12.00 pm	<b>Parallel Sessions</b>			
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04.30 pm - 04.40 pm	<b>Symposium closing and 2018 GMARS</b> <b>Moderator:</b> Jan Mouritsen (Copenhagen Business School)			